

AMENDED IN ASSEMBLY AUGUST 22, 2006

AMENDED IN ASSEMBLY JUNE 19, 2006

AMENDED IN SENATE APRIL 20, 2005

**SENATE BILL**

**No. 470**

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**Introduced by Senator Ducheny**  
(Coauthor: Assembly Member Garcia)

February 18, 2005

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~~An act to amend Section 2188.5 of the Revenue and Taxation Code, relating to taxation. An act to amend Section 12012.45 of the Government Code, relating to gaming.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 470, as amended, Ducheny. ~~Property taxation: planned developments.~~ Tribal gaming: compact ratification.

Existing federal law, the Indian Regulatory Act of 1988, provides for the negotiation and execution of tribal-state gaming compacts for the purpose of authorizing certain types of gaming on Indian lands within a state. Existing state law ratifies a number of tribal-state gaming compacts between the State of California and specified Indian tribes.

This bill would ratify the amendment of a tribal-state gaming compact entered into on June 26, 2006, between the State of California and the Quechan Tribe of the Fort Yuma Indian Reservation. The bill would provide that the terms of each compact apply only to the State of California and the tribe that has signed it, and the terms of these compacts do not bind any tribe that is not a signatory to any of the compacts. The bill would acknowledge the right of federally recognized tribes to exercise their sovereignty to

*negotiate and enter into compacts with the state that are materially different from the compacts ratified pursuant to these provisions.*

~~Existing property tax law provides the manner in which the value of real property that has been divided into planned developments, as defined, is determined.~~

~~This bill would repeal an obsolete cross-reference from this provision and would also make technical, nonsubstantive changes to the provision.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~ yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     *SECTION 1. Section 12012.45 of the Government Code is*  
2     *amended to read:*

3     12012.45. (a) The following tribal-state gaming compacts  
4     and amendments of tribal-state gaming compacts entered into in  
5     accordance with the Indian Gaming Regulatory Act of 1988 (18  
6     U.S.C. Sec. 1166 to 1168, incl., and 25 U.S.C. Sec. 2701 et seq.)  
7     are hereby ratified:

8     (1) The amendment of the compact between the State of  
9     California and the Buena Vista Rancheria of Me-Wuk Indians,  
10    executed on August 23, 2004.

11    (2) The compact between the State of California and the Fort  
12    Mojave Indian Tribe, executed on August 23, 2004.

13    (3) The compact between the State of California and the  
14    Coyote Valley Band of Pomo Indians, executed on August 23,  
15    2004.

16    (4) The amendment to the compact between the State of  
17    California and the Ewiiapaayp Band of Kumeyaay Indians,  
18    executed on August 23, 2004.

19    ~~(b)~~

20    (5) *The amendment to the compact between the State of*  
21    *California and the Quechan Tribe of the Fort Yuma Indian*  
22    *Reservation, executed on June 26, 2006.*

23    (b) *The terms of each compact apply only to the State of*  
24    *California and the tribe that has signed it, and the terms of these*  
25    *compacts do not bind any tribe that is not a signatory to any of*  
26    *the compacts. The Legislature acknowledges the right of*  
27    *federally recognized tribes to exercise their sovereignty to*

1 *negotiate and enter into compacts with the state that are*  
2 *materially different from the compacts ratified pursuant to*  
3 *subdivision (a).*

4 (c) (1) In deference to tribal sovereignty, none of the  
5 following shall be deemed a project for purposes of the  
6 California Environmental Quality Act (Division 13 (commencing  
7 with Section 21000) of the Public Resources Code):

8 (A) The execution of an amendment of a tribal-state gaming  
9 compact ratified by this section.

10 (B) The execution of a tribal-state gaming compact ratified by  
11 this section.

12 (C) The execution of an intergovernmental agreement between  
13 a tribe and a county or city government negotiated pursuant to  
14 the express authority of, or as expressly referenced in, a  
15 tribal-state gaming compact or an amended tribal-state gaming  
16 compact ratified by this section.

17 (D) The execution of an intergovernmental agreement between  
18 a tribe and the California Department of Transportation  
19 negotiated pursuant to the express authority of, or as expressly  
20 referenced in, a tribal-state gaming compact or an amended  
21 tribal-state gaming compact ratified by this section.

22 (E) The on-reservation impacts of compliance with the terms  
23 of a tribal-state gaming compact or an amended tribal-state  
24 gaming compact ratified by this section.

25 (F) The sale of compact assets, as defined in subdivision (a) of  
26 Section 63048.6, or the creation of the special purpose trust  
27 established pursuant to Section 63048.65.

28 (2) Except as expressly provided herein, nothing in this  
29 subdivision shall be construed to exempt a city, county, a city  
30 and county, or the California Department of Transportation from  
31 the requirements of the California Environmental Quality Act.

32 ~~(e)–~~

33 ~~(d)~~ Revenue contributions made to the state by tribes pursuant  
34 to the tribal-state gaming compacts and amendments of  
35 tribal-state gaming compacts ratified by this section shall be  
36 deposited in the General Fund.

37 ~~SECTION 1. Section 2188.5 of the Revenue and Taxation~~  
38 ~~Code is amended to read:~~

39 ~~2188.5. (a) (1) Subject to the limitations set forth in~~  
40 ~~subdivision (b), whenever real property has been divided into~~

1 ~~planned developments as defined in Section 11003 of the~~  
2 ~~Business and Professions Code, the interests therein shall be~~  
3 ~~presumed to be the value of each separately owned lot, parcel or~~  
4 ~~area, and the assessment shall reflect this value which includes~~  
5 ~~all of the following:~~

6 ~~(A) The assessment attributable to the value of the separately~~  
7 ~~owned lot, parcel or area and the improvements thereon.~~

8 ~~(B) The assessment attributable to the share in the common~~  
9 ~~area reserved as an appurtenance of the separately owned lot,~~  
10 ~~parcel or area.~~

11 ~~(C) The new base year value of the common area resulting~~  
12 ~~from any change in ownership pursuant to Chapter 2~~  
13 ~~(commencing with Section 60) or new construction pursuant to~~  
14 ~~Chapter 3 (commencing with Section 70) attributable to the share~~  
15 ~~in the common area reserved as an appurtenance of the separately~~  
16 ~~owned lot, parcel, or area.~~

17 ~~(2) For the purposes of this section, “common area” shall~~  
18 ~~mean the land and improvements within a lot, parcel or area, the~~  
19 ~~beneficial use and enjoyment of which is reserved in whole or in~~  
20 ~~part as an appurtenance to the separately owned lots, parcels or~~  
21 ~~areas, whether this common area is held in common or through~~  
22 ~~ownership of shares of stock or membership in an owners’~~  
23 ~~association. The tax on each separately owned lot, parcel or area~~  
24 ~~shall constitute a lien solely thereon and upon the proportionate~~  
25 ~~interest in the common area appurtenant thereto.~~

26 ~~(b) Assessment in accordance with subdivision (a) shall only~~  
27 ~~be required with respect to those planned developments that~~  
28 ~~satisfy both of the following conditions:~~

29 ~~(1) The development is located entirely within a single tax~~  
30 ~~code area.~~

31 ~~(2) The entire beneficial ownership of the common area is~~  
32 ~~reserved as an appurtenance to the separately owned lots, parcels~~  
33 ~~or areas.~~

34 ~~(c) The amendment to subdivision (b) made by Chapter 407 of~~  
35 ~~the Statutes of 1984 shall apply to real property that has been~~  
36 ~~divided into planned developments, as defined in Section 11003~~  
37 ~~of the Business and Professions Code, on and after the effective~~  
38 ~~date of Chapter 407 of the Statutes of 1984.~~

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